**SUBMITTAL TO THE BOARD OF SUPERVISORS**
**COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**ITEM:** 2.12
(ID # 30863)
**MEETING DATE:**
Tuesday, July 14, 2026

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2026-021: Riverside County Regional Park and Open Space District Audit, [District: All]; [$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-021: Riverside County Regional Park and Open Space District Audit.

**ACTION:Consent**

Ben J. Benoit
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 7/7/2026

## MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Medina and duly carried, IT WAS ORDERED that the above matter is received and filed as recommended.

| | |
|---|---|
| Ayes: | Medina, Spiegel, and Gutierrez |
| Nays: | None |
| Absent: | Washington and Perez |
| Date: | July 14, 2026 |
| xc: | Auditor |

Kimberly A. Rector
Clerk of the Board
By: ________________
Deputy

## SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost |
|---|---|---|---|---|
| COST | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| NET COUNTY COST | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| **SOURCE OF FUNDS:** N/A | | | **Budget Adjustment:** No | |
| | | | **For Fiscal Year:** n/a | |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Regional Park and Open Space District. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over inventory management, park maintenance management, and vehicle management.

Based on the results of our audit, we determined that internal controls over vehicle management are functioning as designed to help Parks achieve its business process objectives. However, we have identified improvement opportunities for internal controls over inventory management and park maintenance management that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, inventory tracking processes for park maintenance and retail inventory need to be established, safeguarding controls over park maintenance tools, equipment, and supplies need to be consistently implemented across park locations, incident reporting and after-action review processes need to be standardized and centrally tracked, and maintenance activities need to be consistently documented and subject to supervisory review.

We will follow up to determine if actions were taken to correct the findings noted.

**Impact on Citizens and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

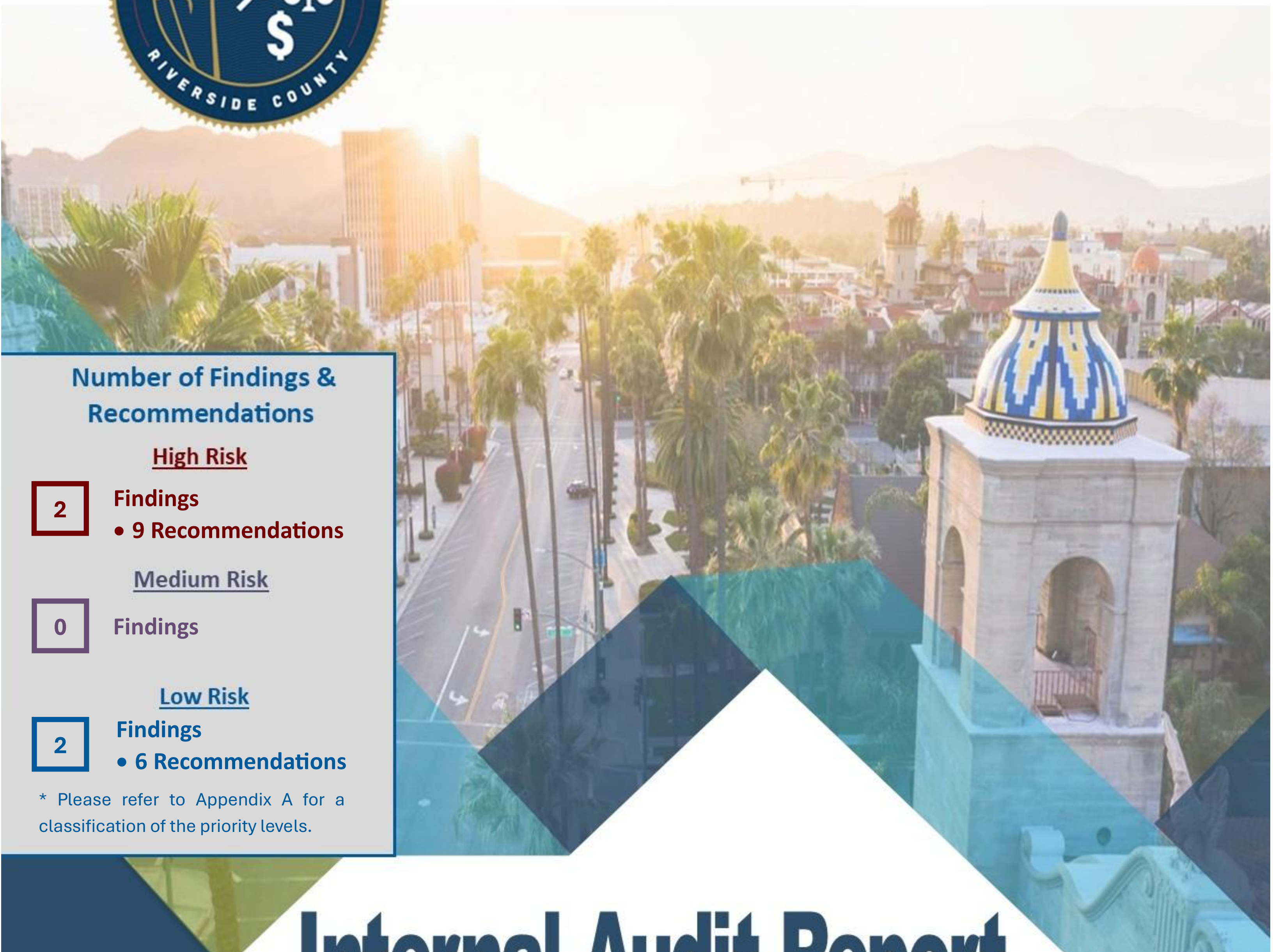
Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2026-021: Riverside County Regional Park and Open Space District Audit

Office of Ben J. Benoit

Riverside County Auditor-Controller



**Number of Findings & Recommendations**

**High Risk**

**2** Findings
- 9 Recommendations

**Medium Risk**

**0** Findings

**Low Risk**

**2** Findings
- 6 Recommendations

* Please refer to Appendix A for a classification of the priority levels.

# Internal Audit Report

## 2026-021

## Riverside County Regional Park and Open Space District Audit

July 14, 2026

July 14, 2026

Kyla Brown
Parks Director/General Manager
Regional County Regional Park and Open Space District
4600 Crestmore Road
Jurupa Valley, CA 92509

Subject: **Internal Audit Report 2026-021: Riverside County Regional Park and Open Space District Audit**

Dear Ms. Brown:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Regional Park and Open Space District to provide management and the Board of Supervisors with an independent assessment of internal controls over inventory management, park maintenance management, and vehicle management.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate internal controls.

Our conclusion and details of our audit are documented in the body of this audit report.

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will conduct follow-up reviews to confirm that management has implemented corrective actions according to the timeframes assigned to each improvement area's priority level or the department's committed timeline to implement. The highest priority ranking will determine the schedule for verifying corrective actions across all identified areas in this report.

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.

Ben J. Benoit
Riverside County Auditor-Controller

By: René Casillas, CPA, CRMA
Deputy Auditor-Controller

cc: Board of Supervisors
Jeff A. Van Wagenen, Jr., County Executive Officer
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Charissa Leach, Assistant County Executive Officer
Grand Jury

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## Executive Summary

### Overview

The Riverside County Regional Park and Open Space District (Parks) features more than 100,000 acres and includes camping parks, historic sites, nature centers, ecological reserves, and trails. Parks is accredited by the National Recreation and Park Association for demonstrating the highest standards of ethical and professional practices in the delivery of park and recreation programs.

Parks provides community members and those visiting the County of Riverside access to outdoor spaces for camping, fishing, hiking, and other additional recreational activities. Visitors can also learn about the natural environment and about historical and cultural resources.

Parks has an adopted budget of $83.8 million for fiscal year 2025-26 and 125 adopted positions. *County of Riverside, Fiscal Year 2025-26 Adopted Budget Volume I, 312-315.*

### Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment of the adequacy and effectiveness of internal controls over inventory management, park maintenance management, and vehicle management. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

### Audit Scope and Methodology

We conducted the audit from February 5, 2026, through April 20, 2026, for operations from July 1, 2023, through April 16, 2026.

### AUDIT HIGHLIGHTS

- Inventory tracking processes for park maintenance and retail inventory need to be established.
- Safeguarding controls over park maintenance tools, equipment, and supplies need to be consistently implemented across park locations.
- Incident reporting and after-action review processes need to be standardized and centrally tracked.
- Maintenance activities need to be consistently documented and subject to supervisory review.

Using a risk-based approach, our scope included the following:

- Inventory Management
- Park Maintenance Management
- Vehicle Management

## Audit Conclusion

Based on the results of our audit, we determined that internal controls over vehicle management are functioning as designed to help Parks achieve its business process objectives. However, we have identified improvement opportunities for internal controls over inventory management and park maintenance management that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, inventory tracking processes for park maintenance and retail inventory need to be established, safeguarding controls over park maintenance tools, equipment, and supplies need to be consistently implemented across park locations, incident reporting and after-action review processes need to be standardized and centrally tracked, and maintenance activities need to be consistently documented and subject to supervisory review.

## Inventory Management

### Background

Inventory management is essential for supporting operational efficiency, safeguarding assets, and maintaining effective park operations and visitor services. It involves establishing and implementing processes to track, monitor, and safeguard supplies, tools, equipment, and merchandise maintained across park locations. Effective inventory practices help ensure necessary items are available when needed, minimize waste, prevent loss or theft, and support financial oversight.

Parks maintains operational and maintenance inventory across park locations, including supplies, tools, equipment, and materials used for grounds maintenance, facility upkeep, and equipment servicing. Operational inventory generally includes landscaping hand and power tools, irrigation tools and supplies, chemical and pest control supplies, and workshop tools and materials. These items are stored at various park locations, with access to storage areas generally limited based on employee roles and responsibilities.

The department also maintains retail inventory at select park locations consisting of merchandise sold to visitors, such as refreshments, educational books, figurines, and children’s toys. Retail transactions are processed through a point-of-sale (POS) system used to facilitate sales activity.

Maintaining accurate and complete inventory information across both operational and retail inventory is important for understanding quantities on hand, supporting replenishment decisions, and reducing the risk of shortages, overstocking, or misappropriation.

### Objective

To verify the existence and adequacy of internal controls over Parks’ inventory management processes.

### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant policies, procedures, and organizational information to assess roles, responsibilities, and segregation of duties across key inventory-related functions.

- Conducted interviews with key personnel to gain an understanding of the department’s inventory management processes, including purchasing, storage, safeguarding, and monitoring practices for operational and retail inventory.

- Assessed whether the department maintains inventory records or listings and evaluated processes in place to track inventory quantities and activity.

- Assessed whether periodic inventory counts (e.g., cycle counts and annual physical inventories) are performed and documented, and whether discrepancies are identified, investigated, and resolved.

- Conducted site visits at selected park locations to observe inventory storage conditions and evaluate safeguarding controls, including physical security measures and access restrictions.

- Evaluated controls over access to inventory storage areas, including how access is assigned and managed.

- Reviewed inventory procurement activities to determine whether purchases are subject to appropriate approval and oversight controls, including segregation of duties.

- Inquired about processes for inventory issuance, adjustments, and monitoring activities, including management oversight of inventory-related discrepancies or trends.

| **Finding 1: Inventory Tracking and Management** | **Priority Level: 1[1]** |
|---|---|

Standard Practice Manual 801, *Inventory of Materials and Supplies*, states, “Perpetual Inventory is an accounting method of maintaining up-to-date inventory records that accurately reflect the level of goods on hand. All county departments must maintain perpetual inventory records.” The policy further states, “received items must be inspected, counted, … and must be recorded in a timely and accurate manner in the inventory records.” Lastly, “management must ensure that annual physical counts as well as periodic cycle counts, as necessary, are performed to maintain the accuracy and integrity of inventory values.”

A centralized inventory tracking process or listing for park maintenance, operations, and retail inventory is not currently maintained. As a result, annual physical inventory counts and cycle counts are not consistently performed, limiting visibility into quantities on hand and inventory activity.

Additionally, formal inventory management procedures for park maintenance, operations, and retail inventory have not been established. The current point-of-sale (POS) system is not configured to support inventory tracking for concessions merchandise, and an alternative process to monitor inventory quantities on hand has not been implemented.

[1] Please see Appendix A (page 25) for a description of the finding priority level classifications.

Consistent inventory monitoring activities and formalized inventory tracking processes help support the accuracy and reliability of inventory records and improve visibility into inventory levels. Performing periodic physical inventory counts and maintaining inventory monitoring processes can also support operational decision-making and assist in identifying inventory discrepancies in a timely manner.

**Recommendation 1.1**

Establish and implement a centralized inventory tracking process for park maintenance and operations supplies, and retail inventory to maintain visibility into quantities on hand and support accurate recordkeeping.

**Management's Response**

"**Partially Concur.** We partially concur with the recommendation. The District agrees that inventory controls and centralized inventory management processes should be enhanced to improve visibility, accountability, and recordkeeping for park maintenance, operations, and retail inventory.

We would like to clarify that the District's current point-of-sale (POS) system does provide inventory tracking functionality for retail merchandise, including item setup and quantity tracking. However, the system was implemented to primarily support retail sales operations and has not been utilized to track park maintenance and operational supply inventory.

While the POS system maintains inventory quantities for retail items, its inventory management functionality is limited. The system does not generate inventory count sheets to support cycle count processes, requiring physical counts and reconciliations to be performed manually through spreadsheets. These limitations reduce efficiency and make it more challenging to maintain perpetual inventory records and perform periodic inventory monitoring activities.

The District is currently evaluating proposals through concurrent procurement processes for both a replacement point-of-sale (POS) system and a centralized maintenance management solution. The current POS expires in December 2026, and implementation of a new POS solution is anticipated to begin in late 2026. The District expects the selected systems to provide enhanced inventory management capabilities, including improved inventory tracking, monitoring, reporting, and support for inventory control processed across retail and maintenance operations.

Core inventory procedures and inventory count requirements can be established within the next three months; however, full implementation of centralized inventory management processes will depend on the successful selection, configuration, and deployment of the new systems. Full operational implementation is anticipated around March through June of 2027."

**Actual/Estimated Date of Corrective Action:**

"Full implementation: March–June 2027
Initial procedures and interim tracking methods: December 2026"

**Recommendation 1.2**

Develop and perform periodic inventory counts, including annual physical counts and cycle counts, for all Parks inventory types such as maintenance inventory (tools, equipment, repair materials), operations inventory (custodial supplies, facility consumables, program materials), and retail inventory (concessions merchandise and resale items). Maintain documentation of completed counts to confirm accuracy of recorded quantities and to preserve an audit trail.

**Management's Response:**

"**Partially Concur.** We partially concur with the recommendation. The District agrees that annual physical inventories, and periodic cycle counts, are essential to maintaining accuracy, transparency, and an adequate audit trail for all categories of Parks inventory (maintenance, operations, and retail). While these practices will be incorporated into our overall inventory procedures, full implementation will depend on the systems currently being procured.

The District will develop standardized inventory count procedures and establish documentation requirements to support inventory accuracy and auditability. Full implementation of periodic inventory counts across maintenance, operations, and retail inventories will be incorporated into the deployment of the new POS and Maintenance Management solutions currently under evaluation."

**Actual/Estimated Date of Corrective Action:**

"Full implementation: March–June 2027
Interim physical count procedures established: December 2026"

**Recommendation 1.3**

Implement a process to monitor concessions inventory by either leveraging available POS system functionality or establishing a compensating process to track and report inventory quantities on hand.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District agrees that monitoring concessions inventory is necessary to ensure accurate tracking of quantities on hand and to support reliable reporting. The current point-of-sale (POS) system provides basic inventory tracking functionality for retail transaction, including item setup and quantity tracking. However, the system's inventory management capabilities are limited and do not support certain inventory control activities, such as generating inventory count sheets, facilitating cycle counts, or producing comprehensive inventory reporting. As a result, inventory monitoring and reconciliation activities require manual processes and supplemental spreadsheet tracking.

To strengthen inventory controls, the District will formalize interim procedures for monitoring retail inventory, including periodic inventory reconciliations and documentation of quantities on hand. In addition, the District is currently evaluating proposals for a replacement POS system as part of an ongoing procurement process. The selected solution is expected to provide enhanced inventory management functionality and reporting capabilities that will improve inventory visibility, monitoring, and accountability for retail inventory operations."

**Actual/Estimated Date of Corrective Action:**

"Full system-supported implementation: March–June 2027
Interim compensating processes in place: December 2026"

**Recommendation 1.4**

Establish and document inventory management procedures for all Parks inventory types—maintenance, operations, and retail including requirements for inventory tracking, monitoring, and reporting. Communicate these procedures to staff across park locations and retain documentation to confirm training and consistent implementation.

**Management's Response**:

"**Concur.** We concur with the recommendation. Formal inventory management procedures will be developed and documented to establish consistent requirements for inventory tracking, monitoring, reporting, physical inventory counts, and inventory reconciliation activities across maintenance, operations, and retail inventory categories.

Upon completion, the procedures will be communicated to applicable staff and incorporated into operational practices throughout the District. Documentation of training and implementation activities will be maintained to support consistency, accountability, and compliance with established inventory management requirements.

Until the replacement POS system is implemented, the District will formalize compensating inventory monitoring procedures, including periodic inventory reconciliations and spreadsheet-based inventory reporting, to improve visibility into quantities on hand and strengthen inventory oversight."

**Actual/Estimated Date of Corrective Action:**

"Full system-based procedures: March–June 2027
Interim procedures and communication: December 2026"

| Finding 2: Inventory Safeguarding Controls | Priority Level: 1[2] |
|---|---|

Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, "equipment, inventories, cash, and other property are secured physically, counted periodically and compared with control records." Additionally, Standard Practice Manual 801, *Inventory of Materials and Supplies*, states, "Management must ensure that internal control over inventories includes the following: materials held in different locations are separately controlled, secured, and verified at least annually by physical counts, high-unit cost items and items easily converted to personal use are stored in higher security storage areas, [and] issuances or removal of stock are only made upon presentation of properly approved requests."

Inventory safeguarding controls for park maintenance supplies, tools, and equipment are not consistently established or applied across park locations. Access to storage areas often relies on shared codes or keys that are not regularly updated, reducing accountability. In addition, certain storage areas were unsecured or did not have surveillance coverage.

Our review of the inventory safeguarding controls identified the following opportunities to strengthen inventory control processes:

- Standardized policies and procedures can be established to guide inventory safeguarding, access controls, and storage requirements across all park locations.

- Access protocols for storage areas can be improved by implementing regularly updated codes or keys and expanding surveillance coverage to increase accountability.

- Clear expectations for how inventory items are secured, documented, and monitored across facilities can be defined to support consistent safeguarding practices.

- Department-wide inventory tracking practices can be implemented to support consistent oversight of supplies, tools, and equipment.

- Prioritizing resource allocation and infrastructure enhancements to help ensure inventory safeguarding controls are applied consistently across all locations by providing staff with the tools, systems, and conditions needed to maintain accurate records, monitor activity reliably, and identify discrepancies in a timely manner.

[2] Please see Appendix A (page 25) for a description of the finding priority level classifications.

Enhanced inventory safeguarding controls, including secure storage areas and robust access protocols, promote greater protection of department assets and help prevent inventory loss, theft, misuse, and unauthorized access. By establishing standardized processes for issuing and tracking tools and equipment, the department can strengthen accountability and improve its ability to maintain custody of items, quickly identifying and addressing any discrepancies.

**Recommendation 2.1**

Develop and implement department-wide, documented inventory safeguarding procedures applicable to all park locations, including requirements for access control, storage security, and documentation of tool and equipment issuance.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District agrees that establishing and implementing districtwide, documented inventory safeguarding procedures covering access control, storage security, and documentation of tool and equipment issuance is essential to ensuring proper stewardship of Parks assets and promoting consistent practices across all park locations.

The District is in the process of procuring a maintenance management software system that will enhance our ability to track tools, equipment, and maintenance inventory, and to support secure access and issuance workflows. Implementation of this system is expected within 6 to 9 months. Comprehensive safeguarding procedures that incorporate system functionality will be finalized after the system is fully implemented.

In the interim, the District will develop enhancements to existing safeguarding practices focused on clarifying secure access expectations, reinforcing storage security requirements, and improving documentation of tool and equipment issuance."

**Actual/Estimated Date of Corrective Action:** "October 2027"

**Recommendation 2.2**

Implement a process to label tools and equipment with a unique identifier and apply identifiers to inventory items maintained at park locations.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District agrees that assigning unique identifiers to tools, equipment, and maintenance inventory items will improve accountability, support inventory tracking efforts, and strengthen inventory management controls across park locations.

The District currently utilizes ServiceNow to track non-capital assets and has the capability to assign unique identification numbers to inventory items. As part of the District' broader inventory management improvement efforts, a phased implementation approach will be developed to identify applicable tools, equipment, and inventory items, assign unique identifiers, and incorporate them into inventory records. The phased approach will allow the District to prioritize high-value and high-use items while ensuring consistency with inventory management procedures and available staffing resources.

In addition, the District is evaluating a maintenance management software solution that may further enhance inventory tracking and reporting capabilities. The District will evaluate opportunities to integrate inventory identification and tracking processes between systems where appropriate."

**Actual/Estimated Date of Corrective Action:**

"Full system-supported identification process: March–June 2027
Interim improvements within current capabilities: December 2026"

**Recommendation 2.3**

Establish controls over access to inventory storage areas, including securing storage locations with functioning locks, assigning individual access credentials where feasible, and implementing periodic updates of keys or access codes.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District agrees that establishing controls over access to inventory storage areas is essential to maintaining the safeguarding standards. Ensuring that storage locations are secured with functioning locks, assigning individual access credentials where feasible, and periodically updating keys or access codes will strengthen accountability and reduce the risk of unauthorized access or loss of assets.

These improvements align with current efforts to enhance inventory safeguarding practices across park locations. The District will implement these controls and reinforce expectations regarding storage security and access management."

**Actual/Estimated Date of Corrective Action:**

"Full system-integrated access controls: March–June 2027
Interim access control enhancements: October 2026"

**Recommendation 2.4**

Establish and implement a department-wide process to assign tools and equipment to individual employees and document those assignments to promote accountability and improve tracking of department assets.

**Management's Response**:

"**Partially Concur.** We partially concur with the recommendation. The District agrees that improving accountability for tools and equipment is important and supports the intent of establishing clear tracking practices. However, assigning tools and equipment to individual employees is not feasible given current operational conditions. Many park locations operate with minimal staff levels, and tools and equipment must be shared across employees, volunteers, and often between multiple sites to meet daily service demands. As a result, individual assignment of most tools is impractical and would not accurately reflect how resources are used in the field.

Rather than assigning tools to individuals, the District will develop a standardized checkout and return procedure to document the location and use of tools and equipment. This approach will promote accountability while aligning with the operational realities of shared resources.

The District is also procuring a maintenance management software system that will support a system-based checkout process for tools and equipment."

**Actual/Estimated Date of Corrective Action:**

"Full system integrated checkout process: March–June 2027
Interim tracking enhancements: October 2026"

**Recommendation 2.5**

Communicate inventory safeguarding procedures to applicable staff and maintain documentation demonstrating that guidance related to inventory safeguarding expectations has been provided.

**Management's Response**:

"**Concur.** We concur with the recommendation. Communicating inventory safeguarding procedures to all applicable staff and maintaining documentation confirming that guidance has been provided are essential components of a strong internal control environment, consistent with the expectations outlined in Standard Practice Manuals 1001 and 801. Ensuring that staff understand safeguarding requirements promotes consistent application of controls, improves accountability, and supports compliance across park locations.

As part of the District's ongoing efforts to strengthen inventory safeguarding, we will develop and disseminate updated procedures to staff. Training sessions and communications will be documented to demonstrate that staff have received guidance on safeguarding expectations, including secure storage, access control practices, and tool and equipment management.

Interim communication and training will be conducted by December 2026, with updated, system-integrated procedures provided to staff following implementation of the new maintenance management system."

**Actual/Estimated Date of Corrective Action:**

"Full system-integrated training and communication: March–June 2027
Interim communication and documentation: December 2026"

## Park Maintenance Management

### Background

Parks performs preventive and corrective maintenance activities across park locations throughout Riverside County to maintain safe, functional, and accessible facilities for visitors and staff. These activities include routine inspections, hazard identification, mitigation efforts, and equipment servicing to address maintenance needs and support day-to-day park operations.

The department utilizes its annual Maintenance Management Plan (MMP) to guide the planning and scheduling of maintenance activities across park locations. Maintenance activities and inspection results are documented in a maintenance tracking system, with reports reviewed by supervisory staff to monitor completion of work and identify potential issues.

Maintenance responsibilities are shared among park rangers, camp supervisors, park managers, and a safety coordinator. Staff perform routine site inspections and safety checks, while the safety coordinator conducts periodic evaluations and oversees safety-related inspections to support hazard identification and mitigation.

### Objective

To verify the existence and adequacy of internal controls over Parks' park maintenance management processes.

### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant policies, procedures, and manuals related to park maintenance management, including maintenance standards, inspection protocols, documentation requirements, and approval processes.

- Conducted interviews with key personnel to obtain an understanding of park maintenance management processes, including preventive maintenance scheduling, hazard identification, and incident response.

- Obtained organizational information and evaluated segregation of duties across key maintenance functions, including the initiation, performance, documentation, and review and approval of maintenance activities.

- Obtained and reviewed listings of maintenance activities performed during the audit review period and selected a sample for testing.

- For selected maintenance activities, assessed whether activities were classified, initiated and approved (where required), performed in accordance with established schedules or frequencies, supported by adequate documentation, completed within expected timeframes, and reviewed and approved by appropriate management.

- Assessed whether the department monitors and documents overdue or missed preventive maintenance activities and whether follow-up procedures are in place.

- Evaluated processes for identifying, documenting, prioritizing, and mitigating hazardous conditions across park locations, including review of hazard logs or equivalent tracking mechanisms

- Assessed whether hazards were documented timely, assigned responsibility for mitigation, and tracked through resolution.

- Inquired about processes for documenting and tracking after-action reviews and incident reports related to park maintenance activities and assessed whether formal procedures are in place.

| Finding 3: Incident Reporting and Corrective Action Management | Priority Level: 3[3] |
| --- | --- |

The Commission for Accreditation of Park and Recreation Agencies (CAPRA) 2027 National Accreditation Standards, *Standard 8.7 – Accidents/Incidents*, states that "agencies shall document and analyze accident/incident reports as a part of the risk identification processes" and are expected to demonstrate how "accident/incident data informs decisions made to reduce risk after an incident or accident." In addition, *Standard 8.1 – Risk Management Responsibility and Strategy*, provides that agencies should implement risk management strategies through "risk identification, strategy development, evaluation, and repeat" processes.

A standardized, department-wide process for documenting, tracking, and monitoring incident reports and after-action reviews has not been established. This is due to the absence of formal, department-wide policies and procedures governing incident reporting and after-action review requirements across park locations. As a result, practices vary by location and records are maintained in a decentralized manner.

A centralized approach to documenting and tracking incident reports and after-action reviews can be further strengthened to support consistent visibility over incidents and the status of related corrective actions. Enhancing the completeness and accessibility of records would also help management identify trends, monitor recurring issues, and implement timely improvements that reduce the likelihood of future incidents.

[3] Please see Appendix A (page 25) for a description of the finding priority level classifications.

**Recommendation 3.1**

Develop and implement standardized procedures and a consistent reporting format for documenting, tracking, and monitoring incident reports and after-action reviews across all park locations, including required data elements such as date, location, description, and actions taken.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District has a long history of meeting the Commission for Accreditation of Park and Recreation Agencies (CAPRA) standards, earning a score of 100% on every agency accreditation audit since 2013. We currently have established standards and provide training related to incident reporting and after-action reviews. These practices have supported our successful compliance with CAPRA Standard 8.7 (Accidents/Incidents) and Standard 8.1 (Risk Management Responsibility and Strategy).

However, while standards and training are in place, the District does not yet have a centralized system that provides site staff with consistent access to incident logs. In addition, there is no districtwide process to document, track, and monitor follow-up actions or corrective measures taken after incidents. As a result, tracking and visibility vary by location, and opportunities exist to strengthen consistency and improve trend analysis.

To address these gaps, the District will develop and implement standardized procedures and a consistent reporting format that outline required data elements (e.g., date, location, description, actions taken) and support centralized tracking of incident reports and after-action reviews. This will improve visibility, enhance documentation, and support timely monitoring and corrective action efforts."

**Actual/Estimated Date of Corrective Action:** "June 2027"

**Recommendation 3.2**

Establish a centralized method to log and track incident reports and after-action reviews (e.g., a shared log, database, or similar tool) to maintain visibility over incidents and corrective actions.

**Management's Response**:

"**Concur.** We concur with the recommendation. Although the District has consistently met the Commission for Accreditation of Park and Recreation Agencies (CAPRA), there is an opportunity to strengthen our internal systems that support these practices. While standards and training related to incident reporting and after-action reviews are already in place, the District does not currently have a centralized method for site staff to log and access incident reports or to track follow-up actions and corrective measures. As a result, documentation processes vary by location and visibility across the District is limited.

To improve consistency and strengthen oversight, the District will establish a centralized method for logging and tracking incident reports and after-action reviews, such as a shared log, database, or similar tool. This approach will improve accessibility of records, support monitoring of corrective actions, and enhance management's ability to identify trends and implement timely improvements to reduce future incidents."

**Actual/Estimated Date of Corrective Action:** "June 2027"

**Recommendation 3.3**

Establish a process to document and track corrective actions resulting from incidents or after-action reviews, including assignment of responsibility and status tracking through completion.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District has consistently met the Commission for Accreditation of Park and Recreation Agencies (CAPRA) standards and already maintains established standards and training related to incident reporting and after-action reviews. However, while these foundational practices are in place, the District does not currently have a centralized process to document and track corrective actions resulting from incidents or after-action reviews. Site staff do not have a system that allows for consistent access to incident logs or visibility into follow-up activities, resulting in varied tracking practices across locations.

To strengthen oversight and enhance consistency, the District will establish a formal process to document and track corrective actions, including assignment of responsibility, documentation of actions taken, and status tracking through completion. This process will improve accountability, support more effective risk management, and enhance the District's ability to identify trends and implement timely improvements to reduce future incidents."

**Actual/Estimated Date of Corrective Action:** "June 2027"

| Finding 4: Park Maintenance Tracking and Oversight | Priority Level: 3[4] |
|---|---|

Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, "Records are routinely examined and reconciled to determine that transactions were properly processed," and internal controls require "ensuring accuracy, reliability and timeliness of financial and non-financial information." Additionally, CAPRA 2027 National Accreditation Standards, *Standard 7.5 – Preventative Maintenance Plan*, states that agencies "shall develop written plans outlining procedures, tracking, and decision-making tools" and are to "provide evidence of completed, recent inspections and safety checks."

[4] Please see Appendix A (page 25) for a description of the finding priority level classifications.

Our review of maintenance tracking and oversight controls identified the following opportunities to strengthen maintenance documentation and verification processes:

- Standardized procedures can be established to guide the documentation and tracking of maintenance activities across all park locations, ensuring consistent recording practices.

- Supporting documentation requirements, such as photographs or other evidence of completed work, can be established for corrective maintenance activities to enable verification of completion. Twelve of 20 sampled work orders (60%) did not include adequate supporting documentation.

- Inspection tracking processes may be enhanced by requiring supervisory review, assignment of responsibility, tracking of expected completion dates, and retention of supporting documentation, thereby increasing accountability and enabling independent verification. Eleven of 13 sampled inspection records (85%) did not contain sufficient documentation to demonstrate that routine inspections had been completed.

- Consistent department-wide configurations for maintenance oversight can be adopted to promote reliable documentation and tracking of maintenance activities.

Addressing the condition and underlying causes of variant maintenance documentation and verification practices is important as it improves the department's ability to reliably confirm that work was completed as intended. Strengthening these processes also supports clearer accountability and a more complete audit trail, enabling management to monitor maintenance activities with greater confidence.

**Recommendation 4.1**

Establish and implement standardized, department-wide procedures governing the documentation, tracking, and oversight of maintenance activities, including requirements for supporting documentation, assignment of responsibility, expected completion dates, and supervisory review.

**Management's Response**:

"**Concur.** We concur with the recommendation. The District currently utilizes a work order ticket system across all park locations, and maintenance items are automatically assigned to maintenance personnel for completion. Supervisors have access to review and follow up on work orders, but standardized documentation and oversight requirements have not been formally established, resulting in variability across sites.

To strengthen alignment with standards, the District will develop and implement standardized, Districtwide procedures governing documentation of maintenance work, assignment of responsibility, expected completion dates, supporting documentation requirements, and supervisory review.

Additionally, the maintenance management software system currently being procured will support automation of documentation workflows, verification steps, and review processes, providing consistent structure and improved oversight capabilities."

**Actual/Estimated Date of Corrective Action:** "June 2027"

**Recommendation 4.2**

Enhance maintenance tracking processes to require supervisory review and approval prior to closure, assignment of responsible personnel, and documentation of expected completion dates to support accountability and independent verification of completed work.

**Management's Response**:

"**Concur.** We concur with the recommendation. Although the District's existing work order ticket system assigns tasks automatically and supervisors can review entries, supervisory approval prior to closure is not currently required. This results in inconsistent verification and incomplete documentation across park locations.

The District will enhance maintenance tracking processes by implementing requirements for supervisory review and approval prior to closing work orders, clearly identifying responsible personnel, and consistently documenting expected completion dates.

The maintenance management software system being procured will further strengthen these processes by providing automated review workflows, enhanced tracking functionality, and tools to ensure supervisory oversight is consistently applied."

**Actual/Estimated Date of Corrective Action:** "June 2027"

**Recommendation 4.3**

Ensure supporting documentation for corrective maintenance activities (e.g., photographs or other evidence of completed work is consistently maintained and accessible for management review and verification.

**Management's Response**:

"**Concur.** We concur with the recommendation. While the current work order system is used Districtwide, supporting documentation such as photographs or other verification is not consistently attached to work orders. Supervisors can review work orders, but without standardized expectations, documentation and verification practices vary significantly across locations.

To address this, the District will implement consistent requirements for attaching supporting documentation to corrective maintenance activities and ensuring such documentation is retained and accessible for supervisory and management review.

The maintenance management software being procured will improve this process by enabling streamlined upload of photos, standardized documentation fields, and automated prompts to ensure required evidence is collected before a work order can be closed."

**Actual/Estimated Date of Corrective Action:** "June 2027"

## Vehicle Management

### Background

Vehicle management is essential to ensure the safety of operators, passengers, and the public while supporting reliable and efficient park operations. Preventive maintenance and timely repairs help reduce service disruptions, improve fleet reliability, and support compliance with applicable requirements.

Parks maintains a fleet to support operations across more than 30 park sites spanning approximately 102,400 acres. In accordance with Board Policy D-2, *Use and Purchase of County Vehicles*, Riverside County Purchasing and Fleet Services (Fleet Services) is generally responsible for the procurement, maintenance, oversight, and ownership of County vehicles. Departments may retain ownership of certain vehicles when specific criteria are met. Parks currently operates both Fleet Services–assigned vehicles and department-owned vehicles.

Maintenance activities are managed through coordination between Fleet Services and department staff. Fleet Services supports preventive maintenance scheduling, inspections, and repair coordination, while department staff are responsible for transporting vehicles for service and ensuring maintenance needs are addressed. Supervisors and managers monitor vehicle maintenance to support timely completion of required service activities.

### Objective

To verify the existence and adequacy of internal controls over Parks' vehicle management processes.

### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant policies and procedures related to vehicle management, including Board Policy D-2, *Use and Purchase of County Vehicles*, as well as Parks' Policy 7.2, *Use of Park District Vehicles*, and Policy 7.6a, *Fleet Maintenance Program*.

- Conducted interviews with key personnel to obtain an understanding of the department's vehicle management processes, including maintenance coordination, monitoring, and accident reporting.

- Obtained an understanding of roles and responsibilities between Parks and Fleet Services, including preventative maintenance coordination, reporting of mechanical defects, removal of vehicles from service, and post-accident inspection and clearance procedures.

- Obtained organizational information and evaluated segregation of duties related to maintenance reporting, monitoring, return-to-service decisions, and review of accident or incident documentation.

- Obtained listings of vehicles assigned to Parks and reviewed reports from Fleet Services identifying vehicles with overdue maintenance.

- Obtained a listing of Parks-owned vehicles and equipment not managed by Fleet Services and selected a sample for testing.

- For sampled Parks-owned vehicles and equipment, assessed whether preventive maintenance schedules were established, maintenance activities were documented, overdue maintenance was monitored and addressed, and maintenance records contained sufficient detail.

- Obtained a listing of vehicle accidents and incidents and selected a sample to assess whether incidents were documented in accordance with policy, maintenance status was reviewed at the time of the incident, and post-accident inspections or clearances were completed prior to returning vehicles to service.

- Evaluated whether management reviews vehicle maintenance status, overdue service notifications, and accident or maintenance trends to support ongoing oversight.

**Finding: None Noted**

Based on the results of our audit, we determined that internal controls over vehicle management provide reasonable assurance that the department's objectives related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

## Appendix A: Finding Priority Level Classification

| Priority Level 1 | Priority Level 2 | Priority Level 3 |
|---|---|---|
| These are audit findings that represent the most critical issues that require immediate attention and pose a significant risk to the department's objectives, compliance, security, financial health, or reputation. They may indicate serious control failures, non-compliance with laws or regulations, significant financial errors, or vulnerabilities with severe potential impact. Immediate corrective measures are necessary to mitigate the risks associated with these findings. | These are audit findings that are important and require timely resolution, but their impact is not as severe as Priority Level 1. They may highlight moderate control weaknesses, areas of non-compliance with internal policies and procedures, or financial discrepancies that are significant but are not critical. While they might not pose an immediate threat, they should be addressed promptly to prevent further escalation or potential negative consequences. | These are audit findings that are less critical and generally have a lower impact on the department's objectives, compliance, or operations. They may include minor control deficiencies, procedural deviations with minimal impact, or non-critical administrative errors. While they may not require immediate attention, they should still be acknowledged and addressed within a reasonable timeframe to ensure ongoing improvement and prevent potential accumulation of minor issues. |
| **Expected Implementation Date of Recommendation*** One to three months | **Expected Implementation Date of Recommendation *** Three to six months | **Expected Implementation Date of Recommendation *** Six to twelve months |

* Expected completion to implement recommendation date begins after issuance of final audit report.